

### **“MARKET RATES” OF INTEREST**

Section 408.030 RSMo requires that the Commissioner of Finance declare a “market rate” of interest each quarter based on the monthly index of long-term United States government bond yields. The rates so declared under this statute have been as follows:

<b>1979</b>	<b>1986</b>	<b>1993</b>	<b>2000</b>
	1/1 to 3/31 - 13.1%	1/1 to 3/31 - 10.4%	1/1 to 3/31 - 9.4%
	4/1 to 6/30 - 12.1%	4/1 to 6/30 - 9.9%	4/1 to 6/30 - 9.5%
7/3 to 9/30 - 11.6%	7/1 to 9/30 - 11.1%	7/1 to 9/30 - 9.7%	7/1 to 9/30 - 9.5%
10/1 to 12/31 - 11.4%	10/1 to 12/31 - 10.7%	10/1 to 12/31 - 9.2%	10/1 to 12/31 - 9.0%
<b>1980</b>	<b>1987</b>	<b>1994</b>	<b>2001</b>
1/1 to 3/31 - 12.8%	1/1 to 3/31 - 10.8%	1/1 to 3/31 - 9.3%	1/1 to 3/31 - 8.9%
4/1 to 6/30 - 14.6%	4/1 to 6/30 - 10.7%	4/1 to 6/30 - 9.4%	4/1 to 6/30 - 8.6%
7/1 to 9/30 - 12.8%	7/1 to 9/30 - 11.8%	7/1 to 9/30 - 10.5%	7/1 to 9/30 - 8.9%
10/1 to 12/31 - 13.5%	10/1 to 12/31 - 12.0%	10/1 to 12/31 - 10.6%	10/1 to 12/31 - 8.6%
<b>1981</b>	<b>1988</b>	<b>1995</b>	<b>2002</b>
1/1 to 3/31 - 14.8%	1/1 to 3/31 - 12.0%	1/1 to 3/31 - 11.2%	1/1 to 3/31 - 8.3%
4/1 to 6/30 - 15.2%	4/1 to 6/30 - 11.4%	4/1 to 6/30 - 10.7%	4/1 to 6/30 - 8.6%
7/1 to 9/30 - 16.0%	7/1 to 9/30 - 12.2%	7/1 to 9/30 - 10.0%	7/1 to 9/30 - 8.8%
10/1 to 12/31 - 16.6%	10/1 to 12/31 - 12.3%	10/1 to 12/31 - 9.9%	10/1 to 12/31 - 8.1%
<b>1982</b>	<b>1989</b>	<b>1996</b>	<b>2003</b>
1/1 to 3/31 - 15.7%	1/1 to 3/31 - 12.1%	1/1 to 3/31 - 9.3%	1/1 to 3/31 - 7.9%
4/1 to 6/30 - 16.6%	4/1 to 6/30 - 12.2%	4/1 to 6/30 - 9.3%	4/1 to 6/30 - 7.7%
7/1 to 9/30 - 15.7%	7/1 to 9/30 - 12.0%	7/1 to 9/30 - 10.1%	7/1 to 9/30 - 7.4%
10/1 to 12/31 - 15.2%	10/1 to 12/31 - 11.3%	10/1 to 12/31 - 9.9%	10/1 to 12/31 - 8.2%
<b>1983</b>	<b>1990</b>	<b>1997</b>	<b>2004</b>
1/1 to 3/31 - 13.2%	1/1 to 3/31 - 11.0%	1/1 to 3/31 - 9.6%	1/1 to 3/31 - 8.0%
4/1 to 6/30 - 13.6%	4/1 to 6/30 - 11.7%	4/1 to 6/30 - 9.8%	4/1 to 6/30 - 7.8%
7/1 to 9/30 - 13.2%	7/1 to 9/30 - 11.9%	7/1 to 9/30 - 10.0%	7/1 to 9/30 - 8.3%
10/1 to 12/31 - 14.4%	10/1 to 12/31 - 12.0%	10/1 to 12/31 - 9.6%	10/1 to 12/31 - 7.9%
<b>1984</b>	<b>1991</b>	<b>1998</b>	<b>2005</b>
1/1 to 3/31 - 14.3%	1/1 to 3/31 - 11.6%	1/1 to 3/31 - 9.2%	1/1 to 3/31 - 7.7%
4/1 to 6/30 - 14.4%	4/1 to 6/30 - 11.1%	4/1 to 6/30 - 8.9%	4/1 to 6/30 - 7.5%
7/1 to 9/30 - 15.9%	7/1 to 9/30 - 11.3%	7/1 to 9/30 - 9.0%	7/1 to 9/30 - 7.5%
10/1 to 12/31 - 15.2%	10/1 to 12/31 - 11.2%	10/1 to 12/31 - 8.6%	10/1 to 12/31 - 7.5%
<b>1985</b>	<b>1992</b>	<b>1999</b>	<b>2006</b>
1/1 to 3/31 - 14.3%	1/1 to 3/31 - 10.8%	1/1 to 3/31 - 8.3%	1/1 to 3/31 - 7.8%
4/1 to 6/30 - 14.4%	4/1 to 6/30 - 10.8%	4/1 to 6/30 - 8.4%	4/1 to 6/30 - 7.7%
7/1 to 9/30 - 14.0%	7/1 to 9/30 - 10.8%	7/1 to 9/30 - 8.8%	7/1 to 9/30 - 8.3%
10/1 to 12/31 - 13.6%	10/1 to 12/31 - 10.2%	10/1 to 12/31 - 9.1%	10/1 to 12/31 - 8.0%

**“MARKET RATES” OF INTEREST (Cont.)**

**2007**

1/1 to 3/31 – 7.8%  
4/1 to 6/30 – 7.9%  
7/1 to 9/30 – 7.9%  
10/1 to 12/31 – 8.0%

**2008**

1/1 to 3/31 – 7.5%  
4/1 to 6/30 – 7.3%  
7/1 to 9/30 – 7.5%  
10/1 to 12/31 – 7.4%

**2009**

1/1 to 3/31 – 7.2%  
4/1 to 6/30 – 6.7%  
7/1 to 9/30 – 7.1%  
10/1 to 12/31 – 7.2%

**2010**

1/1 to 3/31 – 7.1%  
4/1 to 6/30 – 7.3%  
7/1 to 9/1 – 7.0%